## Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual

For the Year Ended December 31, 2010

	General Fund			
•				Variance with
	Budget		Actual	Final Budget-
•	Original	Final	Amounts	Positive (Negative)
Revenues	-			
Taxes	\$ 20,080,966	\$ 20,080,966	\$ 19,675,116	\$ (405,850)
Licenses & Permits	27,800	27,800	24,908	(2,892)
Intergovernmental	5,341,553	5,437,304	5,332,930	(104,374)
Charges for Services	2,500,633	2,482,950	2,474,594	(8,356)
Fines & Forfeits	1,645,428	1,645,428	1,608,882	(36,546)
Miscellaneous	3,030,753	3,035,753	2,381,271	(654,482)
Total Revenues	32,627,133	32,710,201	31,497,701	(1,212,500)
Expenditures				
Current:				
General Government Services	14,078,486	14,259,330	13,923,681	335,649
Security of Persons & Property	15,599,010	15,219,977	14,979,156	240,821
Utilities & Environment	510,442	515,111	502,076	13,035
Transportation		-	-	.0,000
Economic Environment	263,000	247,270	162,816	84,454
Mental & Physical Health	270,196	314,469	306,019	8,450
Culture & Recreation	216,136	209,613	202,537	7,076
Debt Service:	210,100	200,010	202,007	7,070
Interest & Other Debt Service	_	_	_	
Capital Outlays	_	42,000	51,579	(9,579)
Total Expenditures	30,937,270	30,807,770	30,127,864	679,906
Excess of Rev. Over (Under) Expend.	1,689,863	1,902,431	1,369,837	(532,594)
				-
Other Financing Sources/(Uses)				-
Insurance Recoveries		-	7,845	7,845
Proceeds from Sale of Capital Assets	1,000,000	1,000,000	872,897	(127,103)
Transfers-In	59,000	161,183	95,604	(65,579)
Transfers-Out	(3,232,195)	(4,142,827)	(3,967,049)	175,778
Total Other Financing Sources/(Uses)	(2,173,195)	(2,981,644)	(2,990,703)	(9,059)
Excess of Revenues and Other Financing	g Sources/			
(Uses) Over (Under) Expenditures	(483,332)	(1,079,213)	(1,620,866)	(541,653)
Fund Balance as of January 1	10,876,431	10,876,431	10,876,431	-
Fund Balance as of December 31	\$ 10,393,099	\$ 9,797,218	\$ 9,255,565	\$ (541,653)

See Accompanying Notes to Financial Statements

## Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual

For the Year Ended December 31, 2010

Revenues		Special Revenue: Roads			
Revenues         Taxes         \$12,421,538         \$9,121,372         \$12,053,520         \$2,932,148           Licenses & Permits         16,200         16,200         41,677         25,477           Intergovernmental         15,661,112         18,961,278         9,271,912         (9,689,366           Charges for Services         178,750         178,750         168,486         (10,264           Fines & Forfeits         -         -         -         25         25           Miscellaneous         36,770         36,770         56,358         19,588           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures           Current:         Security of Persons & Property         -	_	•			
Revenues           Taxes         \$12,421,538         \$9,121,372         \$12,053,520         \$2,932,148           Licenses & Permits         16,200         16,200         41,677         25,477           Intergovernmental         15,661,112         18,961,278         9,271,912         (9,689,366           Charges for Services         178,750         178,750         168,486         (10,264           Fines & Forfeits         -         -         25         25           Fines & Forfeits         36,770         36,770         56,358         19,588           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures         Current:         Ceneral Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         - <th><del>-</del></th> <th></th> <th></th> <th></th> <th>•</th>	<del>-</del>				•
Taxes         \$12,421,538         \$9,121,372         \$12,053,520         \$2,932,148           Licenses & Permits         16,200         16,200         41,677         25,477           Intergovernmental         15,661,112         18,961,278         9,271,912         (9,689,366           Charges for Services         178,750         178,750         168,486         (10,264           Fines & Forfeits         -         -         25         25           Miscellaneous         36,770         36,770         56,358         19,586           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures         Current:         General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -	Bayanua	Originai	Finai	Amounts	Positive (Negative)
Licenses & Permits         16,200         16,200         41,677         25,477           Intergovernmental         15,661,112         18,961,278         9,271,912         (9,689,366           Charges for Services         178,750         178,750         168,486         (10,264           Fines & Forfeits         -         -         25         25           Miscellaneous         36,770         36,770         56,358         19,586           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392           Expenditures         Current:         General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -		¢ 10 404 500	¢ 0 404 070	¢ 12.052.520	¢ 2 022 140
Intergovernmental					
Charges for Services         178,750         178,750         168,486         (10,264 Fines & Forfeits           Fines & Forfeits         -         -         -         25         25           Miscellaneous         36,770         36,770         56,358         19,586           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures           Current:         General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -			-,		
Fines & Forfeits         -         -         25         25           Miscellaneous         36,770         36,770         56,358         19,588           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures         Current:           General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -	•	, ,	, ,	, ,	( ' ' '
Miscellaneous         36,770         36,770         56,358         19,588           Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures         Current:           General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -		170,750	170,750	,	* ' '
Total Revenues         28,314,370         28,314,370         21,591,978         (6,722,392)           Expenditures           Current:         General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -		- 26 770	- 26 770		
Expenditures           Current:         General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -					
Current:         General Government Services       1,000       1,000       200       800         Security of Persons & Property       -       -       -       -         Utilities & Environment       1,059,450       1,061,680       865,800       195,880         Transportation       13,985,259       14,030,416       13,882,753       147,663         Economic Environment       -       -       -       -         Mental & Physical Health       -       -       -       -	Total Revenues	28,314,370	28,314,370	21,591,978	(6,722,392)
Current:         General Government Services       1,000       1,000       200       800         Security of Persons & Property       -       -       -       -         Utilities & Environment       1,059,450       1,061,680       865,800       195,880         Transportation       13,985,259       14,030,416       13,882,753       147,663         Economic Environment       -       -       -       -         Mental & Physical Health       -       -       -       -	Evnenditures				
General Government Services         1,000         1,000         200         800           Security of Persons & Property         -         -         -         -           Utilities & Environment         1,059,450         1,061,680         865,800         195,880           Transportation         13,985,259         14,030,416         13,882,753         147,663           Economic Environment         -         -         -         -           Mental & Physical Health         -         -         -         -					
Security of Persons & Property       -       <		1 000	1 000	200	800
Utilities & Environment       1,059,450       1,061,680       865,800       195,880         Transportation       13,985,259       14,030,416       13,882,753       147,663         Economic Environment       -       -       -         Mental & Physical Health       -       -       -		1,000	1,000	200	-
Transportation       13,985,259       14,030,416       13,882,753       147,663         Economic Environment       -       -       -         Mental & Physical Health       -       -       -		1 050 450	1 061 680	865 800	105.880
Economic Environment		, ,	, ,	,	,
Mental & Physical Health		10,900,209	14,030,410	10,002,700	147,000
·		_	_	_	
	Culture & Recreation	_	_		
Debt Service:		-	-	_	_
Interest & Other Debt Service 1,390 1,390 1,390		1 300	1 300	1 300	_
, ,			,	,	7,789,920
					8,134,263
02,101,000 02,104,400 24,020,220 0,104,200	Total Experiatures	02,707,000	02,704,400	24,020,220	0,104,200
Excess of Rev. Over (Under) Expend. (4,392,729) (4,440,116) (3,028,245) 1,411,871	Excess of Pay Over (Under) Expend	(4 302 720)	(4 440 116)	(3.028.245)	1,411,871
(4,592,725) (4,440,110) (5,020,245) 1,411,011	Excess of Nev. Over (Officer) Experia.	(4,392,729)	(4,440,110)	(3,020,243)	1,411,071
Other Financing Sources/(Uses)	Other Financing Sources/(Uses)				_
• ,			_	2 960	2,960
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1 000 000	1 000 000	,	15,616
	•	, ,	, ,		(43,438)
					705
	_		\ ' /	. , ,	(24,157)
1,200,100 1,200,100 1,200,100 1,200,100 1,200,100	Total office Financing Cources, (Cooc)	1,200,100	1,200,100	1,212,012	(21,107)
Excess of Revenues and Other Financing	Excess of Revenues and Other Financing				
(Uses) Over (Under) Expenditures (3,096,230) (3,143,617) (1,755,903) 1,387,714	(Uses) Over (Under) Expenditures	(3,096,230)	(3,143,617)	(1,755,903)	1,387,714
Fund Balance as of January 1 11,879,600 11,879,600 11,879,600	Fund Balance as of January 1	11.879.600	11.879.600	11.879.600	-
					\$ 1,387,714

See Accompanying Notes to Financial Statements

## Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual

For the Year Ended December 31, 2010

	Capital Facilities Plan Fund			
_	Budge	et Final	Actual	Variance with Final Budget- Positive (Negative)
Revenues	Original	Finai	Amounts	Positive (Negative)
Taxes	\$ 1,550,075	\$ 1,550,075	\$ 1,714,273	\$ 164,198
Licenses & Permits	φ 1,550,075 -	ψ 1,550,075 -	φ 1,714,275	ψ 104,130 -
Intergovernmental	_	100,000	_	(100,000)
Charges for Services	_	-	_	(100,000)
Fines & Forfeits	_	_	_	_
Miscellaneous	196,750	196.750	218,932	22,182
Total Revenues	1,746,825	1,846,825	1,933,205	86,380
Expenditures Current:				
General Government Services	850,000	1,048,000	718,596	329,404
Security of Persons & Property	-	210,500	203,545	6,955
Utilities & Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	- 75	(75)
Mental & Physical Health	-	-	75	(75)
Culture & Recreation Debt Service:	-	-	3,686	(3,686)
Interest & Other Debt Service	-	-	-	-
Capital Outlays	251,000	291,000	89,619	201,381
Total Expenditures	1,101,000	1,549,500	1,015,521	533,979
Excess of Rev. Over (Under) Expend.	645,825	297,325	917,684	620,359
, , .	•	,	•	-
Other Financing Sources/(Uses)				-
Insurance Recoveries	-	-	-	-
Proceeds from Sale of Capital Assets Transfers-In	007.600	025 600	960 279	(CE 222)
Transfers-in Transfers-Out	997,600 (1,787,182)	925,600 (1,288,516)	860,278	(65,322) 2,084
Total Other Financing Sources/(Uses)	(789,582)	(362,916)	(1,286,432) (426,154)	
Excess of Revenues and Other Financing	(100,002)	(552,515)	(120,101)	(00,200)
(Uses) Over (Under) Expenditures	(143,757)	(65,591)	491,530	557,121 -
Fund Balance as of January 1	5,484,246	5,484,246	5,484,246	
Fund Balance as of December 31	\$ 5,340,489	\$ 5,418,655	\$ 5,975,776	\$ 557,121

See Accompanying Notes to Financial Statements